
Help Desks POLICY

Each UBI agency will maintain a Help Desk to assist personnel from other agencies with UBI questions concerning the registration of businesses.

The Help Desk System must be used when questions cannot be answered by the agency registering the business.

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Help Desks PROCEDURE

When a question concerning any UBI agency cannot be answered, call the appropriate Help Desk. Identify yourself and your agency.

Agency Help Desk Telephone Numbers: (The area code for all numbers below is 360.)

	Voice	Fax
Corporations Division, Office of the Secretary of State	586-4651	
Department of Labor & Industries	902-4817	
Department of Licensing	664-1430	
Department of Revenue	902-7180	
Employment Security Department	902-9360	

UBI Policy Contact Personnel

Edith Schwab	Corporations Division, Secretary of State	664-4165	664-8781
Brenda Westfall	Employment Security	902-9360	902-9264
Carla Reynolds	Labor & Industries	902-4741	902-4721
Jody Miller	Licensing	664-1430	570-7875
Rebecca Johnston	Revenue	902-7010	902-7167

UBI Question & Answer Matrix

Common situations and the appropriate actions to take:

		Complete UBI Change Form?	Submit New MA?	Issue New UBI?	Comments
Changes to Existing Accounts					
1.	A business entity changes its structure (e.g. sole proprietor incorporates).	NO	YES	YES	
2.	A business changes its mailing address or telephone number (not applicable for changing a corporation's registered office address.)	YES	NO	NO	
3.	An in-state business entity moves out of state, but continues to do business in Washington.	YES	NO	NO	
4.	A business entity moves to a different location in this state				
	(a) No regulatory licenses required	YES	NO	NO	
	(b) Regulatory licenses required	NO	YES	NO	
5.	A business entity changes its principal product or service				
	(a) No regulatory licenses required.	YES	NO	NO	
	(b) Regulatory licenses required	NO	YES	NO	
6.	A business wants to change or add a new trade name.	NO	YES	NO	

		Complete UBI Change Form?	Submit New MA?	Issue New UBI?	Comments
Changes to Existing Accounts (cont.)					
7.	The owner's legal name changes or a spouse is added (not applicable for corporate name changes).	YES	NO	NO	
8.	An existing business entity hires employee(s) for the first time.				
	(a) Within 30 days of filing MA	NO	YES	NO	No Fee
	(b) Outside 30 days	NO	YES	NO	
9.	Two or more unassociated entities enter into an agreement to employ a receptionist.	NO	YES	YES	
Hiring Employees					
10.	A private household hires a person to work in or around the home; (i.e. a nanny, domestic servant)	NO	YES	YES	No Fee
11.	A corporation wants to hire a domestic servant.	NO	NO	NO	Private households only
Corporations					
12.	A corporation registers a separate new corporation that is a wholly owned subsidiary.	NO	YES	YES	
13.	The majority of the stock of a corporation was transferred to different individuals. (Note: If the applicant has liquor, lottery, or gambling licenses, he/she must submit appropriate forms and fees.)	YES	NO	NO	

		Complete UBI Change Form?	Submit New MA?	Issue New UBI?	Comments
Corporations (cont.)					
14.	Change of officers	NO	NO	NO	SOS needs amendment
Partners					
15.	One or more partners joined and/or left an established general partnership				
	(a) Less than 50% change in number of partners, no regulatory licenses required	YES	NO	NO	
	(b) Less than 50% change in number of partners, regulatory license required	NO	YES	NO	
	(c) 50% or more change in number of partners. Per WAC 458-20-101(11)DOR and ESD Policy	NO	YES	YES	
16.	Limited Partnership or LLP changes any of its partners	NO	NO	NO	SOS needs amendment
17.	LLC same as LP & LLP. Limited Liability Company changes its members.	NO	NO	NO	SOS needs amendment
18.	An entity that originally registered as a partnership has operated as a sole proprietor for the past two years (this does not apply to marital communities).	NO	YES	YES	
Legal					
19.	The business entity became insolvent and the debtor retains possession.	NO	NO	NO	

		Complete UBI Change Form?	Submit New MA?	Issue New UBI?	Comments
Legal (cont.)					
20.	The business entity became insolvent and a trustee was appointed.	YES	NO	NO	
21.	In a divorce action when one spouse is awarded the business from his/her former spouse.	YES	NO	NO	
22.	A trust will operate a business entity.	NO	YES	YES	
23.	The sole proprietor of an entity dies and the estate continues operation.	NO	YES	NO	
24.	Two or more unassociated entities enter into an agreement to jointly purchase and rent an office building with employees (an arrangement known as tenants-in-common).	NO	YES	YES	
Inactive/resume					
25.	An entity that has been inactive for a number of years resumes operation	NO	YES	NO	SOS may need reinstatement
26.	An entity that has been inactive for any amount of time repossesses the business and resumes operations.	NO	YES	NO	
Miscellaneous					
27	There is information omitted or a keying error on the UBI database.	YES	NO	NO	
28.	The same entity has two UBI numbers.	YES	NO	NO	
29.	An entity opens a new location to manufacture, sell, etc., an unrelated product	NO	YES	NO	
30.	An entity sells its business and purchases another business.	NO	YES	NO	

Employment Security Department Agency-Specific Questions

1. Are there any fees or deposits to register with Employment Security Department?

There are no fees or deposits required at the time of registration.

2. When do I have to register?

The date you first hire employees, full or part time, is when you become an employer and must register. You may register up to three months prior to the date of first hire. If the hire date is more than three months after the application is filed, the Employment Security Department will not open an account. You must reapply when you are within the three-month period.

3. Who pays the Unemployment Insurance tax?

The Unemployment Insurance tax is paid by the employer. No deductions can be made from the employee's wages.

4. How often do I report and when are the reports due?

You must report to the Employment Security Department on a quarterly basis ending in March, June, September, and December. The tax reports and payment must be returned by the last day of the month following the end of the quarter. Even if you had no employment during a quarter, you must file the report on time.

5. How do I get the tax reports and how do I fill them out?

The tax reports will be mailed to all registered employers just before the end of each quarter. Instructions are included in the mailing envelope

6. Do I have to report my family for Unemployment Insurance?

If you are a **sole proprietor**, do not report your spouse or your unmarried children under the age of 18. If you are a **partnership, corporation or Limited Liability Company**, you must report all family members if they are performing services. If the business is a **small farm** (not liable for FUTA)

you need not report family members, regardless of whether the business is a sole proprietorship, partnership or corporation.

7. What are the rules for determining liability of an agricultural employer?

Effective January 1, 1990, all agricultural employers are liable for unemployment insurance taxes. A special exemption is given to employers not meeting the FUTA requirements. Those small agricultural employers are not required to report students or spouses and children of corporate officers (if the small farm is incorporated).

8. What are the rules for determining liability of domestic employers?

A domestic/household employer is liable if their payroll is \$1,000 or more in any quarter of the current or preceding calendar year.

9. Am I liable for paying taxes if employees are non-citizens and cannot draw benefits?

Yes. You are liable as the unemployment insurance tax is not based on whether individuals qualify for benefits or not.

10. How is my tax determined?

Under the current experience rating system, employers are taxed in accordance with the degree to which their former employees draw unemployment insurance benefits. Employers with the most favorable experience are assigned the lowest rate, and those with the least favorable experience are assigned the highest rate. If you do not have sufficient experience, your rate is determined by using the average tax rate of your industry.

11. If I buy another business, what will my tax rate be?

If you already are an employer when you acquire another business, your tax rate remains the same. As of 7/23/95, if you are not already an employer when you acquire a business, you will acquire either the previous employer's experience rate or the industry average rate, whichever is lower.

12. Why are my rates so high?

Your tax rate may be high because your tax reporting is delinquent; you have chargeable benefit charges; you are a successor to a qualified

employer with a high rate; or the industry rate for your business activity is high.

13. When will the tax rate go down?

The tax rate will go down when the unemployment insurance fund balance is increased; when benefit ratio is reduced; or when the industry average is reduced.

14. What can I do to keep my tax rate low?

Reduce employee layoffs, pay your taxes on time, and request noncharging, when appropriate.

15. What is FUTA?

The Federal Unemployment Tax Act (FUTA) is the funding source for the administrative costs of Employment Security Departments throughout the country, and one-half of extended unemployment benefits. FUTA also provides a loan fund to states that have depleted their unemployment funds.

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Department of Labor and Industries

Agency-Specific Questions

1. **How do I get a UBI number to complete my contractor's registration?
How do I register for industrial insurance?
How do I reopen an account that has been closed?**

You may obtain your UBI number and/or register for industrial insurance coverage by contacting any service location of the departments of Revenue, Employment Security, Labor and Industries, Secretary of State, or the Department of Licensing in Olympia and completing a Master Application. This can be done in person or by mail. Coverage is effective when the application is received at one of these locations.

2. **What is the cost of industrial insurance?**

This depends on the nature of your business, the number of employees, and the number of hours worked. Each classification that can be assigned carries an hourly rate representative of its potential for losses.

3. **How is industrial insurance paid?**

Quarterly. A preprinted Report of Payroll will be mailed near the end of March, June, September, and December. You will use this form to report the number of hours your employees worked during the preceding quarter. This report must be returned to the Department with the premium payable for that quarter before the end of January, April, July, and October.

4. **Is industrial insurance experience from other states transferable?**

No.

5. **Can I purchase industrial insurance from a private insurance carrier?**

No. Washington is an exclusive remedy state. Industrial insurance can be purchased *only* from the state through the Department of Labor and Industries.

6. **Must owners pay industrial insurance on themselves?**

No, not as a sole proprietor, partner or corporate officer unless they elect to cover themselves. Corporate officers are employees if they are not stockholders, officers, and on the Board of Directors concurrently.

7. Must I pay industrial insurance on a person doing domestic work in my home?

Not unless you have two or more full-time employees working 40 hours or more per week.

8. Do I have to pay industrial insurance for my own children?

Yes, unless the children are under 18 and working on your own farm. In addition, for any employee under the age of 18, you must acquire a "minor work permit" from the Employment Standards Division of the Department of Labor & Industries.

9. I want to know about volunteer workers and how to report them for industrial insurance.

Please contact Policy Management Services at (360) 902-4817 as each volunteer situation may vary.

Department of Licensing Agency-Specific Questions

1. What is the Master License Service?

Master License Service (MLS) is a central filing point where businesses can register for licenses with 10 different state agencies. The Master Application is the base form, and addendum forms or supplemental information forms may be required for more complex licenses (i.e., Liquor). MLS collects the information and fees, then sends them to the appropriate regulatory agencies. A single license document is issued, called the Registrations and Licenses document, which lists licenses that have been approved.

2. What is the License Information Service?

The License Information Service (LIS) is a unit in MLS that provides a single place for the public to find out about licensing requirements for the state, county, city and federal governments. The LIS staff provides phone and address referrals for government contacts, and mail application forms, some laws, and other licensing information.

3. Why does MLS charge a \$15 fee for application?

The MLS is self-funded and is supported by the fees we collect from applications and renewals. Several years ago the legislature decided that the businesses being served needed to cover the costs of the program, rather than having the partner agencies cover the cost.

4. There are a lot of licenses available on the Master Application and I don't know much about them. How do I handle this with a customer?

It is important for you to be familiar with the Registrations and Licenses Fee Sheet, which lists most of the licenses MLS offers. The Fee Sheet indicates for each license what the fee is, whether there are additional forms needed and which agency regulates. Providing that information to the customer is valuable, and if you collect the fees it will speed up their entire licensing process. (Even though information is missing, if you have collected the fee MLS can frequently collect information via fax, saving lots of time).

5. What if the customer wants the additional forms from me?

You can call the MLS to get the forms faxed to you or to your customer (see the contact information on page ##). Be aware, however, that some of the licenses require upwards of 15 pages of information sheets and forms, all of which would be faxed in a packet.

6. Why register a Trade Name?

State law requires that Trade Names (or Doing Business As names) be registered in order to identify the owner of a business. A lawsuit cannot be filed on behalf of a business, even in small claims court, unless the business' name is registered. The trade name law does not protect the name from use by others – that must be handled in civil court.

7. Why do you have a 1-900 line for your account searches?

The trade name law allows for a fee of \$4.00 per search, in order to cover the cost of having staff do the searches. We instituted the “900” line so our customers would not need to go through the time to mail requests to us then wait for our response in the mail.

8. Why don't you have the MLS account searches available on the Internet?

Although this is a goal, it will probably not happen within the next two years or so. We need to complete a project that will close accounts on the MLS database when all agencies indicate “closed” on the UBI database. We will also need to do programming make the MLS information easier to search and easier to understand. The MLS computer system was created in the 1980's with no idea that one day we would be trying to share the information with the general public.

9. How long does it take for MLS to process an application?

Once an application is received at MLS, we generally have it sorted, filmed and data entered within four workdays. There are some times when a backlog develops, but we have been able to control those more over the last year or so. Please remember, though, that between the time you accept the application and the time we receive it from you it is in the mail for three to five days (and longer from some Eastern Washington cities and towns).

10. How long does it take for MLS to send out a license?

Licenses are mailed once each week to help keep costs down. An electronic file of license information is sent to our print vendor in Utah each

Saturday, which contains a week's work. The vendor generally runs a test of the data on Monday, then prints and mails the licenses on Wednesday. Licensees usually get the document in their mailbox on Friday.

11. How does someone know if they need to renew an account?

If their license document has an expiration date, they will need to renew. A renewal notice will be sent to the applicant about six weeks before their expiration date, and they do their renewal through the mail. (Corporations and LLCs can now renew their entity license with Secretary of State using the Internet.)

Department of Revenue

Agency-Specific Questions

1. Do I need to be registered with the Department of Revenue?

Almost anyone who operates a business that produces or sells a product, provides a service, or includes any activity on which a tax is imposed by this state, is required to register with the Department of Revenue (DOR). However, if your business grosses less than \$12,000 per year **and** you do not sell any item or service which requires the collection of taxes, you do not need to register with DOR. However, this may not exclude you from filling out a master application to register with other state agencies.

2. Do I have to renew my registration each year?

No. The registration is personal, non-transferable and is valid for as long as you continue in business.

3. How often do I report?

You will be sent a registration packet from the Department of Revenue, which will include notification of your assigned reporting frequency. Your business will be assigned Monthly, Quarterly, Annual or Non-reporting.

4. How are the reporting frequencies determined?

Reporting frequencies are determined based on the type of business, the estimated gross annual income, and if available, an established reporting history.

5. How will I get my reporting forms?

Near the end of each reporting period, reporting forms will be sent to the mailing address shown on your account. You may also file electronically. Instructions for reporting electronically are available on our website dor.wa.gov.

6. What do I do if I don't receive the forms?

If you have not received your form by the 10th of the month in which it is due, contact your nearest Department of Revenue district office or call 1-800-647-7706. Replacement forms can be mailed or faxed to you. You may also download tax returns on our website. Please notify the Department immediately of any change in mailing address. Failure to do so is the principal cause for not receiving forms.

7. When are the reports due?

Monthly returns are due on the 25th of the month following the month being reported. Quarterly returns are due by the last day of the month following the end of the quarter being reported. Annual returns are due on the last day of the month following the year being reported.

8. Are there penalties and interest for late reporting?

Yes. Law requires penalty and interest be assessed for all late Department of Revenue filings.

9. What are the penalties and interest?

The amount of the penalty assessed is determined by the date the report is received. The penalties are: 5% (of the tax due) during the first month after the due date, 10% during the second month, and 20% thereafter. Interest is assessed starting on the first day of the month following the original due date of the return. Additional penalties and interest may accrue on balance dues not paid by their due date.

10. How do I fill out the return?

You will receive written instructions from the Department to help you complete your forms. If you need additional assistance contact your nearest Department of Revenue district office or you can call our Taxpayer Information and Education Section toll free at: 1-800-647-7706.

11. How can I get additional information about the taxes involved in my type of business?

You can obtain detailed information about your specific business or type of operation by contacting the Taxpayer Information and Education Section at their toll free number 1-800-647-7706, or by writing to that section. Direct all correspondence to Taxpayer Information and Education, Department of Revenue, Olympia, WA 98504. You may also access rules and laws at dor.wa.gov (DOR's website).

12. Do I have to send in the tax form if I do no business?

Yes. To avoid receiving delinquency notices, you must return the form even though you may have no business activity to report. Mark the box in the upper right-hand portion of the form and return it to the Department. However, if you are assigned active non-reporting, you do not have to send in a tax form unless your business no longer meets the criteria for non-reporting.

13. Can I use my UBI number for business purchases?

The Unified Business Identifier (UBI) issued to you is also your tax registration number and can be used as a "resale" number depending on your type of operation. Use of the number to purchase for resale is only valid when the article purchased is:

- 1) To be resold in the normal course of business, *or*
- 2) To be incorporated into a new product being produced for sale, *or*
- 3) A chemical used to process a product which will be sold.

Sales tax is due on all supplies, equipment, etc. used by the business.

14. Can I use the UBI number for personal use?

No. There is no circumstance under which it is valid to use the UBI (tax registration) number for personal purchases.

15. What are resale certificates and where can I get them?

Resale certificates are forms maintained by persons, usually wholesale dealers, who make sales to others for resale. The form contains the purchaser's name, address, tax registration number, and a statement that the proposed use of the article(s) being purchased is in accordance with the law. These forms are available in most stationery stores, the vendor or DOR's website.

16. How will I know how much sales tax to charge?

State and local tax rate information will be sent in your registration packet. Updates are published when rate changes occur. Local tax fliers are mailed out quarterly with tax returns and you may also access the latest rates on DOR's website under forms.

17. When should use tax be paid and what does "final use" mean?

Businesses that purchase final-use items without paying sales tax (such as purchases from out-of-state companies that do not charge Washington retail sales tax) must pay use tax to the Department of Revenue on the items. Final-use items are those items that are used or consumed by the business itself (e.g. computer hardware and software, office supplies, office equipment).

18. What services are taxable vs. non-taxable?

Taxable Services - The business **must charge retail sales tax** if it is performing any of the following services:

- Constructing, installing, repairing, improving, cleaning, or decorating real or personal property for others (There are some exceptions; see Non-taxable Services below).
- Landscaping, lawn mowing, pruning, trimming, fertilizing and pest control (except for farmers).
- Personal services such as: physical fitness services (including fitness testing and training and aerobic classes), tanning, tattooing, massage services, or guided tours or charters.
- Towing and parking automobiles.
- Lodging and/or the use of real property for less than 30 days (hotels, motels, etc.)
- Laundromats.
- Renting or leasing tangible personal property
- Competitive and network telephone services
- Abstract, title insurance, escrow, credit bureau or tenant screening services
- Admission to active amusement or recreation facilities (golf, billiards, bowling, amusement parks, etc.)
- Outside cleaning of windows and buildings

Non-taxable Services - The business **does not have to charge retail sales tax** if it is performing any of the following services:

- Personal or professional services (health practitioners, attorneys, accountants, etc.)
- Leveling land for agricultural purposes
- Coin-operated laundry services for tenants and laundry services provided to nonprofit hospitals
- Renting of real property for more than 30 days

- Janitorial services consisting of routine cleaning such as wall and inside window washing, floor cleaning and waxing, and cleaning curtains and carpets in place
- Charges for labor and services by contractors to the federal government or local housing authorities in conjunction with building or repairing structures, clearing land or moving earth
- Services rendered to live animals
- Instructional lessons such as tennis, golf, swimming
- Admission to passive events such as movie or concert tickets

Secretary of State, Corporations Division

Agency-Specific Questions

1. **Can a business become a corporation by just completing a Master Application?**

No. State law requires that Articles of Incorporation must be completed and filed with the Secretary of State's Corporations Division in order for a business to be a corporation.

2. **If I file a Master Application in another agency first, am I guaranteed that the name I put down will be okay for use as the name of my corporation, limited partnership, limited liability company or limited liability partnership?**

No. Only the Corporations Division can determine if a corporate name can be used by comparing it with other corporations, limited partnerships, limited liability companies, limited liability partnerships and name reservations in their file.

3. **If I am already using a business or trade name and later decide to incorporate or form a limited partnership, limited liability company or limited liability partnership, will I be able to use the same name for the corporation, limited partnership, limited liability company or limited liability partnership?**

Only if a comparison with the name on the organizing documents and the Corporations Division files indicate that the name is not identical to or very similar to the name of another corporation, limited partnership, limited liability company, limited liability partnership or name reservation recorded there.

4. **Why can the Secretary of State's office issue a UBI without a Master Application?**

The majority of Articles of Incorporation or applications for Certificate of Authority to Do Business are not turned in by incorporators or owners of the corporations. They are received from service companies, attorneys, messengers, or accountants who do not have the information called for or the authority to sign the Master Application. State law does not allow the agency to refuse to file Articles of Incorporation because a Master Application has not been completed—that would be hindering business.

The purpose of the UBI program and its goal is to issue a single identification number to each business, so it is essential that the UBI be issued upon incorporation.

5. Why can't corporations with the same name (and owners) keep the same UBI number once they have been dissolved by the Secretary of State's office and the reinstatement period has expired?

A corporation is like a person; it has a "life" of its own. If it is dissolved for failure to pay its license fees, it can reinstate as the same corporation with the same UBI within 5 years for domestic profit corporations and 3 years for non-profit corporations. After the reinstatement period is over, however, the corporation cannot be revived; according to law it is "dead." If the owners wish to be a corporation again, they have to file *new* Articles of Incorporation. Under UBI policy, each *new* entity needs a new UBI number.

6. How can I check a name to see if it is available as a corporate name?

All names in the Corporations Division files are not on computer. Searches are done manually and are quite time consuming. Records are researched only as Articles of Incorporation or name reservation applications are presented for filing. No name searches are conducted by phone.

7. What is a name reservation? How do I get one?

Anyone wishing to reserve a name for corporate use may *write* to the Corporations Division, list up to 3 names in order of preference, and enclose the filing fee. The first name that is available will be reserved for a period of 180 days and the customer will be notified of the name that has been registered.

8. How is the filed date determined on Articles of Incorporation?

The filed date that is affixed to Articles of Incorporation is the date that the Articles are *received* in the Corporations Division in a form that meets statutory requirements and with the applicable fee.

9. Will someone call me when the Articles are filed?

If a cover letter is enclosed with the Articles requesting this service, the letter writer will be called when the Articles are filed

10. What is the filing fee for Articles of Incorporation?

\$175.00. The fee includes the first-year corporate license fee.

11. What is a Sub Chapter S Corporation?

A corporation must apply to the Internal Revenue Service for Sub Chapter S status shortly after incorporating. It has to do with the manner in which federal taxes are assessed, the size of the business, etc.

12. What is a foreign corporation? Do they register with the Corporations Division?

A corporation formed in a jurisdiction (state or country) other than Washington State is considered a foreign corporation. Foreign corporations file applications for a Certificate of Authority to do Business in Washington with the Corporations Division. There are a few exceptions to this requirement; however, *personnel in the Corporations Division cannot advise whether or not a corporation should register*. We are happy to send a copy of the law to any firm considering qualification so they can make the determination based on their own in-depth knowledge of their operations.

13. Why can't I get through on the Corporations Division phone lines?

The Agency responds to over 500 phone calls a day on the lines that feed off the (360) 753-7115 number. You may wish to consider writing to the office at PO Box 40234, Olympia, WA 98504-0234.

Frequently Asked Questions

Master Application

1. What is the difference between "registering" and "licensing" a business?

Registering a business is a one-time requirement which occurs when a business first undertakes activities which require registration (e.g. begins operation, hires employees). A one-time fee for each registration is due at the time of registration. Licensing a business is the granting of the right to engage in a regulated business activity. License fees are renewable and are paid on an annual basis.

2. How do I know what registrations and licenses I need for my business?

Before opening a new business, contact the License Information Service at the Master License Service (360-753-4401) to obtain a personalized licensing packet. This packet will provide all the forms necessary to fulfill the state's basic requirements, and provide contact information for other state, federal, or local requirements you may have.

3. What is a Master Application?

The Master Application is a form used to register a business and obtain some of the licenses needed to conduct regulated business activities. In many cases, this is the only form which will need to be completed to register and license a business.

4. How much of the Master Application do I need to complete?

When opening a new business, you need to complete all sections of the document that apply to your business now or that will apply in the near future. If you are submitting a Master Application to make changes to an already registered business, complete the sections indicated in the Master Application instructions for the change you are requesting. An incomplete application will result in delays.

5. Where may I file the Master Application?

The Master Application and fee payment can be taken to field offices of the Department of Revenue, Employment Security Department, or Department

of Labor & Industries; to the Corporations Division, Secretary of State, in Olympia; or to the Department of Licensing, Master License Service (MLS), in Olympia. The application may be mailed directly to MLS at the address shown on page one of the Master Application.

6. Who gets to see the Master Application?

The actual Master Application is seen only by field office and MLS (Master License Services – DOL) personnel. However, information contained on the Master Application can be released to the public if it is a matter of public record. The following items on the application are considered public record:

- 1) Business name (DBA or trade name);
- 2) Owner name(s);
- 3) Business mailing address;
- 4) Business location address;
- 5) Registration (UBI) number; and
- 6) Information filed with the Corporations Division, Secretary of State.

7. Why do I need to list the physical location of my business if I have provided the mailing address?

Licenses are attached to the physical location of a business, rather than to the business owner. The physical location information is also used by participating agencies to establish the existence of the business, properly distribute taxes, and handle Labor and Industries injury claims and safety inspections.

8. Why do I need to provide the name of my bank and branch?

Participating taxing agencies use this information for collection of delinquent taxes, when necessary.

9. Why do I need to list the name of the previous business owner(s) of my business?

This information is used by participating taxing agencies to establish tax rates and liability.

10. Why do I need to list my spouse's Social Security number?

Certain licenses, such as liquor and lottery, require a background investigation of the applicant(s). The spouse's Social Security number is used to assist in the investigation.

11. What does "combined" or "separate" reporting mean?

If there is more than one business location for the entity being reported, all locations may be reported on one return (combined reporting), or each location may be reported on a separate return (separate reporting).

12. What signatures are required on the Master Application?

This depends on the business structure of the business being registered. For sole proprietorships, the signature of the sole proprietor or their spouse is required. For partnerships, the signature of at least one partner is needed. For corporations, the signature of at least one corporate officer and their title is required.

13. When I complete the Master Application process, whom am I registered with?

With payment of the appropriate fees, you are registered with: 1) the Department of Revenue for tax purposes; 2) the Department of Labor and Industries for Industrial Insurance coverage, if required or requested; 3) the Employment Security Department for Unemployment Insurance contributions, if required; and 4) the Department of Licensing for any trade names indicated on the application. Note: Your business may require other registrations not available through the Master Application. If you require registrations not available through the Master Application, you must contact the appropriate agencies and fill out additional forms to obtain those registrations.

14. When I complete the Master Application process, whom am I licensed with?

The Registrations and Licenses document will indicate those licenses granted to you, based on payment of appropriate fees and, if required, completion of any investigation and/or approval process. Licenses must be renewed annually. In some cases, you may need to meet certain requirements to maintain or renew a license. Note: Only certain licenses are available through the Master Application. In addition, some activities require specific authorization from an agency and you cannot begin these activities until authorization has been received. If you require licenses not available through the Master Application, you will need to contact the appropriate agencies and fill out additional forms to obtain those licenses.

15. If I need or request Industrial Insurance coverage, when will it be effective?

Coverage becomes effective when a Master Application indicating that employees (including corporate officers who *are not* directors and shareholders) have been or will be hired, or requesting coverage for yourself, partners, or corporate officers who *are* also directors and shareholders, is received and date stamped at any office of a UBI agency.

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Frequently Asked Questions UBI

1. What is a UBI number?

The Unified Business Identifier is a 9-digit number issued at the time a business registers with the State. This number is used by participating state agencies to uniquely identify the business entity. Even if an agency uses their own account number to identify a business, the UBI can be used as a cross-reference?

2. Am I required to have a UBI number?

Yes. This number is issued at the time of registration of a business and all businesses operating in the state of Washington must be registered. The only exceptions are businesses with gross income of less than \$12,000 per year that also meet other criteria (see Chapter 1: Accepting Master Applications - Policy).

3. Is this the number I use when corresponding with or submitting tax reports to state agencies?

With agencies participating in the UBI and Master License programs, yes. The agencies participating in the UBI program are: Secretary of State, Corporations Division; Employment Security Department; Department of Labor & Industries; Department of Licensing; and Department of Revenue. The agencies participating in the Master License program are: Department of Agriculture, Liquor Control Board, Lottery, Department of Ecology, and Department of Health. While each participating agency may issue agency-unique numbers in addition to the UBI number, all participating agencies are able to identify a specific business using the UBI number or their agency-unique number.

4. Is this my "tax number?" Is this my "C number?" Is this my "resale number?"

If you are properly registered with the Department of Revenue, yes.

5. If I change my business structure, do I need to re-register and obtain a new UBI number?

Yes. A UBI number represents only one entity, and a change in business structure creates a new entity. (For more information about business structure changes, see Chapter 1: UBI Number - Policy.)

6. Do I need a separate UBI number for each location of my business?

No. However, Master License Service will add a four-digit extension to your UBI number on your Registrations and Licenses document to represent that specific location of your business. Even though each location has the same UBI, you may still report each location separately for tax reporting purposes.

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Confidentiality POLICY

Some of the information contained on the Master Application and the Department of Revenue/Unified Business Identifier database is confidential. *This confidential information must not be released to the general public. See RCW 51.16.070.*

- **Information from the UBI database that may be released to the general public:**

Information may be released if it is a matter of public record. The following items are public record:

Business (DBA or trade) name
Owner Name(s)
Business mailing address
Business location address
Registration (UBI) number
Information filed with Corporations Division, Office of the Secretary of State.

Other information is confidential and may not be released.

- **Information from their own databases that the UBI agencies release to the public:**

Employment Security Department: No information

Labor and Industries: UBI Number, account number, business name, business address, DBA (Doing Business As) name, physical location address, owner name, business phone number, related business(es), percent of ownership, experience factor and status of account.

Department of Revenue: Business (DBA or trade) name, owner name(s), business mailing address, business location address, registration number (UBI), SIC/NAICS codes, and opening and closing dates. (**Note:** DOR staff see BRMS screen 105: DOR Public Info Acct Inquiry.)

Master License Service: Business (DBA or trade) name, owner name(s), business mailing address, business location address, registration (UBI) number, and information filed with Corporations Division, Office of the Secretary of State.

Corporations Division, Office of the Secretary of State: All information filed in that office.

- **Information released to agencies involved in the UBI program:**

Other information may be exchanged between agencies based upon the interagency agreements.

- **Information released to other government agencies (local, state, or federal):**

Information may be released according to your agency's guidelines.

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